

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2009-10

360 - 037

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	96	47	143	84	227
10 ATTENDING PUPILS (OCTOBER 2008)	98	42	140	88	228
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	97.0	44.5	141.5 (62%)	86.0 (38%)	227.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	5.7 (17:1)	2.8 (16:1)	5.7 (15:1)	=	14.2 /	22.8 =	=	.62 X	1031,225 =	=	396,403	242,957
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	32,787 =	=	14,230	8,721
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,700	3,493
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	43,079 =	=	8,013	4,911
E. EDUCATION TECHS	1.0 (100:1)	0.4 (100:1)	0.3 (250:1)	=	1.7 /	4.9 =	=	.35 X	82,568 =	=	17,917	10,982
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	1.0 =	=	.50 X	19,332 =	=	5,993	3,673
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.1 /	2.0 =	=	.55 X	54,305 =	=	18,518	11,350
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.3 (315:1)	=	0.7 /	1.7 =	=	.41 X	113,015 =	=	28,728	17,608

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	4,953	3,010
B. Supplies and Equipment	329	455	46,554	39,130
C. Professional Development	56	56	7,924	4,816
D. Instructional Leadership Support	23	23	3,255	1,978
E. Co- and Extra-Curricular Student	32	108	4,528	9,288
F. System Administration/Support	210	210	29,715	18,060
G. Operations & Maintenance	962	1,143	136,123	98,298

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	80,626	49,416
B. Education & Library Technicians	36.00%	8,608	5,276
C. Clerical	29.00%	5,370	3,292
D. School Administrators	14.00%	4,022	2,465

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-23,963	-14,686
16 Adjustment for Title I Revenues	-32,098	-19,673

17 TOTALS	771,118	504,364
18 E.P.S. RATES	5,450	5,865

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	88.0	58.0	146.0		
	OCTOBER 2006	91.0	59.0	150.0		
	APRIL 2007	89.0	55.0	144.0		
	OCTOBER 2007	97.0	51.0	148.0		
	APRIL 2008	94.0	53.0	147.0		
	OCTOBER 2008	89.0	59.0	148.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	91.5 +	0.00	X	5,450.00	= 498,675.00
	9-12 PUPILS	56.0 +	0.00	X	5,865.00	= 328,440.00
	ADULT EDUC. COURSES AT .1	0.1		X	5,865.00	= 586.50
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,450.00	= 2,043.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,865.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4719	43.2	X .15	X	5,450.00	= 35,316.00
	9-12 DISADVANTAGED @ .4719	26.4	X .15	X	5,865.00	= 23,225.40
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,450.00	= 7,630.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	5,865.00	= 12,316.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	91.5		X	41.00	= 3,751.50
	9-12 STUDENT ASSESSMENT	56.0		X	41.00	= 2,296.00
	K-8 TECHNOLOGY RESOURCES	91.5		X	93.00	= 8,509.50
	9-12 TECHNOLOGY RESOURCES	56.0		X	281.00	= 15,736.00
	K-2 PUPILS	29.0	X .10	X	5,450.00	= 15,805.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 79,813.44
	OPERATING ALLOCATION					1,034,144.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,003,120.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,003,120.25

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	54,450.31	X	102.90%	=	56,029.37
32	SPECIAL EDUCATION - EPS ALLOCATION					197,693.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					96,787.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					350,510.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,353,631.04

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - RANGELEY				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RANGELEY				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RANGELEY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,353,631.04

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
RANGELEY	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	147.5 100.00%	1,353,631.04	0.00	1,353,631.04	
TOTAL	147.5			1,353,631.04	

				2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
RANGELEY				586,150,000	6.690	3,921,343.50		1,353,631.04	1,353,631.04	100.00%	2.31M
TOTAL				586,150,000		3,921,343.50		1,353,631.04	1,353,631.04	100.00%	2.31M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,353,631.04	1,353,631.04	0.00
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS			79,077.49-	79,077.49
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,353,631.04	1,274,553.55	79,077.49
51	PLUS AUDIT ADJUSTMENTS				0.00
52	LESS AUDIT ADJUSTMENTS				0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION				0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%				0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT				0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT				0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT				0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE				0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS				9,884.69
60	ADJUSTED STATE CONTRIBUTION				69,192.80
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 94.89%	STATE SHARE % = 5.11%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,384,655.38		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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RANGELEY	1,353,631.04	1,274,553.55	100.00%	2.17
TOTAL	1,353,631.04	1,274,553.55	100.00%	2.17

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,766.06	7,413.51	0.00	0.00
August	5,766.06	7,413.51	0.00	0.00
September	5,766.06	7,413.51	0.00	0.00
October	5,766.06	7,413.51	0.00	0.00
November	5,766.06	7,413.51	0.00	0.00
December	5,766.06	7,413.51	0.00	0.00
Janurary	5,766.06	7,413.51	0.00	0.00
February	5,766.06	3,459.64	0.00	0.00
March	5,766.06	3,459.64	0.00	0.00
April	5,766.06	3,459.65	0.00	0.00
May	5,766.06	3,459.65	0.00	0.00
June	5,766.14	3,459.65	0.00	0.00
Total	69,192.80	69,192.80	0.00	0.00